

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) __.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Taxpayer
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$5,816.86	12/31/2005	N/A Aiken County	Aiken County Treasurer P.O. Box 636, Aiken, SC 29802	08/23/2006
Mortgage	\$150,640.82	04/24/1997	04/25/1997 Aiken County RMC Office, Aiken, SC	Business Development Corp. PO Box 21215 Columbia, SC 29221	07/24/2006
Mortgage	\$38,736.06	04/24/1997	04/25/1997 Aiken County RMC Office, Aiken, SC	Carothers Holding Co. n/k/a Alderwoods Group 311 Elm St., Cincinnati, OH	08/16/2006
Right of First Refusal	\$0.00	04/24/1997	04/25/1997 Aiken County RMC Office, Aiken, SC	Carothers Holding Co. n/k/a Alderwoods Group 311 Elm St., Cincinnati, OH	05/23/2006
Federal Tax Lien (see Note 1)	\$55,824.69	05/14/1997	05/30/1997 Aiken County RMC Office, Aiken, SC	Internal Revenue Service 1835 Assembly St., MDP 37 Columbia, SC 29201	04/01/2006
Federal Tax Lien	\$38,270.42	08/11/2000	08/21/2000 Aiken County RMC Office, Aiken, SC	Internal Revenue Service 1835 Assembly St., MDP 37 Columbia, SC 29201	04/01/2006
Heir's Interest	N/A	08/30/2000	01/11/2001 Probate Court Aiken, SC	Betty S. Cheatham 1603 Wire Rd. Aiken, SC 29805	05/23/2006
Heir's Interest	N/A	08/30/2000	01/11/2001 Probate Court Aiken, SC	Angela P. Cheatham 1591 Wire Rd. Aiken, SC 29805	05/23/2006
Heir's Interest	N/A	08/30/2000	01/11/2001 Probate Court Aiken, SC	Horace G. Cheatham Jr. 3177 Augusta Rd. Langley, SC 29834	05/23/2006
Judgment (see Note 2)	\$1,235.00	11/25/1996	12/09/1996 Aiken County Clerk of Court, Aiken, SC	King's Sport Realty 1314 Pine Log Rd. Aiken, SC 29803	05/23/2006

Name	Robert Polk	Signature	Date 08/24/2006
Title	Property Appraisal & Liquidation Spec.		

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Judgment (see Note 2)	\$8,054.44	04/19/1999	04/28/1999 Aiken County Clerk of Court, Aiken, SC	Bankers First, n/k/a Southtrust Bank, n/k/a Wachovia, 699 Broad Street, Augusta, GA 30901	05/23/2006
Creditor's Claim	\$9,014.84	04/25/2001	04/30/2001 Probate Court Aiken, SC	Cheatham Funeral Home Inc. PO Box 308 Langley, SC 29834	05/23/2006
Creditor's Claim	\$274.25	05/07/2001	05/09/2001 Probate Court Aiken, SC	Enoch N. Tsai, MD PA 111 Gregg Avenue Aiken, SC 29801	05/23/2006
Creditor's Claim	\$59.89	05/10/2001	05/15/2001 Probate Court Aiken, SC	Eaves Oil Co. Inc. PO Box 520 New Ellenton, SC 29809	05/23/2006
Creditor's Claim	\$537.00	06/20/2001	06/26/2001 Probate Court Aiken, SC	Dr. Leyla El-choufi 820 St. Sebastian Way, Ste. 7A Augusta, GA 30901	05/23/2006
Creditor's Claim	\$1,789.77	07/27/2001	08/01/2001 Probate Court Aiken, SC	HCA Aiken Regional Medical Ctr. PO Box 1117 Aiken, SC 29802	05/23/2006
Judgment (see Note 2)	\$552.94	01/30/2004	02/03/2004 Aiken County Clerk of Court, Aiken, SC	Hubert Boyd 103 Golf Course Rd. Warrenville, SC 29851	05/23/2006
Judgment (see Note 2)	\$501.42	05/11/2004	05/28/2004 Aiken County Clerk of Court, Aiken, SC	Hadden Furniture Company PO Box 1314 Langley, SC 29834	05/23/2006
Judgment (see Note 3)	\$1,710.31	08/30/2004	09/08/2004 Aiken County Clerk of Court, Aiken, SC	GE Capital Financial Inc. c/o Korn Law Firm, P.A. PO Box 12369, Columbia, SC	05/23/2006
Judgment (see Note 2)	\$3,821.24	10/25/2005	12/19/2005 Aiken County Clerk of Court, Aiken, SC	Powerlink Outdoor Equipment 596 Bobby Jones Exp. Ste. 21C Augusta, GA 30907	05/23/2006

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Judgment (see Note 2)	\$584.42	11/30/2005	12/20/2005 Aiken County Clerk of Court, Aiken, SC	Ann Mason, Mason's Master Turf 905 Sand Bar Ferry Rd. Beech Island, SC 29842	05/23/2006
State Tax	\$662.61	12/09/2005	01/19/2006 Aiken County RMC Office, Aiken, SC	South Carolina Dept. of Revenue PO Box 125 Columbia, SC 29214	05/23/2006

Note 1: This Federal Tax Lien was refilled on 04/17/2006, #2006011616.

Note 2: These are judgments recorded against Horace G. Cheatham, Jr., one of the heirs to the subject property.

Note 3: This is a judgment recorded against Angela P. Cheatham, one of the heirs to the subject property.

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